

2017

CERTIFICATE
To the Clerk of Gove, State of Kansas
We, the undersigned, officers of

Grahamfield

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2017; and
(3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

			2017 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		6			
		7			
<u>Fund</u>	<u>K.S.A.</u>				
General	12-101a	8	162,500	49,638	
Debt Service	10-113	9			
Library	12-1220	9	6,600	4,190	
Special Highway		10	6,800		
Water Utility		10	118,291		
Fire Protection		11	52,000		
Sewer Utility		11	119,607		
		12			
Totals		xxxxxx	465,798	53,828	
Resolution required? Notice of the vote to adopt required to be published?			No		County Clerk's Use Only
Budget Summary		13			
Neighborhood Revitalization					
					Nov 1, 2016 Total Assessed Valuation

Assisted by:

STEVEN W HIRSCH

Address: 124 S PENN

OBERLIN, KS 67749

Email:

Date Attested: Aug 23, 2016

Daughon Parris
County Clerk



Page No. 1

Jack Barber
Camille Heron
Alamy Hawn
Mike d Baurtel
Governing Body

Grainfield

2017

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ 53,705
2. Debt service levy in 2016 budget	- \$ 0
3. Tax levy excluding debt service	\$ 53,705

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :	+ 2,617	
5. Increase in personal property for 2016 :		
5a. Personal property 2016	+ 93,597	
5b. Personal property 2015	- 109,894	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2016 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2016 :	+ 0	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	2,617	
9. Total estimated valuation July 1, 2016	1,632,407	
10. Total valuation less valuation adjustment (9 minus 8)	1,629,790	
11. Factor for increase (8 divided by 10)	0.00161	
12. Amount of increase (11 times 3)	+ \$ 86	
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 53,791	
14. Debt service levy in this 2017 budget	0	
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	53,791	
16. Consumer Price Index for all urban consumers for calendar year 2015	0.125%	
17. Consumer Price Index adjustment (3 times 16)	\$ 67	
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ 53,858	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2017

Library found in: Grainfield
Gove

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2016</u>	Proposed Year <u>2017</u>
Ad Valorem Tax	\$4,117	\$4,190
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$753	\$682
Recreational Vehicle Tax	\$18	\$9
16/20M Vehicle Tax	\$25	\$33
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$4,913	\$4,914
Difference in Total Taxes:	\$1	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,685,787	\$1,632,407
Did Assessed Valuation Decrease?	Yes	
Levy Rate	2.443	2.567
Difference in Levy Rate:	0.124	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	92,674	86,560	48,164
Receipts:			
Ad Valorem Tax	48,274	49,588	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	6,262	8,818	8,212
Recreational Vehicle Tax	135	209	113
16/20M Vehicle Tax	59	297	400
Commercial Vehicle Tax		1,352	1,040
Watercraft Tax		39	37
Gross Earning (Intangible) Tax	3,235	3,401	2,369
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	31,791	32,000	32,000
Franchise Tax	20,204	20,000	20,000
Licenses	100	1,500	1,500
Miscellaneous	11,157		
In Lieu of Tax (IRB)			
Interest on Idle Funds	547		
Neighborhood Revitalization Rebate			0
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	121,764	117,204	65,671
Resources Available:	214,438	203,764	113,835
Expenditures:			
Salaries & Wages	27,877	25,000	29,000
Employee Benefits	26,154	23,000	27,000
Contractual	30,071	54,000	49,400
Commodities	38,076	46,500	50,000
Transfer to Fire	5,700	5,700	5,700
Cash Forward (2017 column)			
Miscellaneous		1,400	1,400
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	127,878	155,600	162,500
Unencumbered Cash Balance Dec 31	86,560	48,164	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	154,200	155,600	162,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			162,500
Tax Required			48,665
Delinquent Comp Rate: 2.0%			973
Amount of 2016 Ad Valorem Tax			49,638

Grainfield

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OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
General			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total			
Total	0	0	0
Street Lights			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total			
Total	0	0	0
Parks			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total			
Total	0	0	0
Shop			
Salaries			
Contractual			
Commodities			
Total			
Total	0	0	0
Streets			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total			
Total	0	0	0
Ball Diamond			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total			
Total	0	0	0
Library			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total			
Total	0	0	0
Employee Benefits			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total			
Total	0	0	0
Page Total	0	0	0

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
			Tax Required
Delinquent Comp Rate:		2.0%	0
Amount of 2016 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	1,311	2,148	1,679
Receipts:			
Ad Valorem Tax	3,768	4,117	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	63	753	682
Recreational Vehicle Tax	5	18	9
16/20M Vehicle Tax	1	25	33
Commercial Vehicle Tax		115	86
Watercraft Tax		3	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,837	5,031	813
Resources Available:	5,148	7,179	2,492
Expenditures:			
Appropriation	3,000	5,500	5,500
Needed to balance			1,100
Miscellaneous		0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,000	5,500	6,600
Unencumbered Cash Balance Dec 31	2,148	1,679	xxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	5,500	5,840	6,600
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,600
			Tax Required
Delinquent Comp Rate:		2.0%	82
Amount of 2016 Ad Valorem Tax			4,190

Qualifies for 1

Grainfield

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure Non-Appr Balance		
	Tax Required		
	0		
Delinquent Comp Rate:	2.0%		
	0		
Amount of 2016 Ad Valorem Tax	0		

Adopted Budget

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure Non-Appr Balance		
	Tax Required		
	0		
Delinquent Comp Rate:	2.0%		
	0		
Amount of 2016 Ad Valorem Tax	0		

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 2.0%		
	Amount of 2016 Ad Valorem Tax		

Adopted Budget

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 2.0%		
	Amount of 2016 Ad Valorem Tax		

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas Gas Tax	6,706	6,200	6,800
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	6,706	6,200	6,800
Resources Available:	6,706	6,200	6,800
Expenditures:			
Street Repair and Maint	6,706	6,200	6,800
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	6,706	6,200	6,800
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount:	6,200	6,200	6,800

See Tab A

Adopted Budget Water Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	6,858	33,291	58,291
Receipts:			
Charges to Customers	60,228	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	60,228	60,000	60,000
Resources Available:	67,086	93,291	118,291
Expenditures:			
Utility Operations	33,795	35,000	118,291
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	33,795	35,000	118,291
Unencumbered Cash Balance Dec 31	33,291	58,291	0
2015/2016/2017 Budget Authority Amount:	51,440	63,418	118,291

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Fire Protection	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	50,326	52,431	42,889
Receipts:			
Total			
Transfers from other funds	5,700	5,700	5,700
Fire District Receipts	27,500	27,500	27,500
Miscellaneous	2,347	2,300	2,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	35,547	35,500	35,500
Resources Available:	85,873	87,931	78,389
Expenditures:			
Fire Protection	33,442	45,042	52,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	33,442	45,042	52,000
Unencumbered Cash Balance Dec 31	52,431	42,889	26,389
2015/2016/2017 Budget Authority Amount:	45,042	45,042	52,000

Adopted Budget Sewer Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	95,115	85,607	72,607
Receipts:			
Charges to Customers	46,683	47,000	47,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	46,683	47,000	47,000
Resources Available:	141,798	132,607	119,607
Expenditures:			
Utility Operations	56,191	60,000	119,607
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	56,191	60,000	119,607
Unencumbered Cash Balance Dec 31	85,607	72,607	0
2015/2016/2017 Budget Authority Amount:	53,569	139,546	119,607

See Tab A

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount:	0	0	0

Adopted Budget 0	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount:	0	0	0

Adopted Budget

Page No.

2017

NOTICE OF BUDGET HEARING

The governing body of
Grainfield *8-15-16*
will meet on at 7:00 pm at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	127,878	29.495	155,600	29.416	162,500	49,638	30.408
Debt Service							
Library	3,000	2.517	5,500	2.443	6,600	4,190	2.567
Special Highway	6,706		6,200		6,800		
Water Utility	33,795		35,000		118,291		
Fire Protection	33,442		45,042		52,000		
Sewer Utility	56,191		60,000		119,607		
	10,005						
Totals	271,017	32.012	307,342	31.859	465,798	53,828	32.975
Less: Transfers	0		0		0		
Net Expenditure	271,017		307,342		465,798		
Total Tax Levied	52,356		53,705		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,635,511		1,685,787		1,632,407		

Outstanding Indebtedness,

January 1,	<u>2014</u>	<u>2015</u>	<u>2016</u>
G.O. Bonds	0	200,424	180,382
Revenue Bonds	955,920	739,891	648,677
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	955,920	940,315	829,059

*Tax rates are expressed in mills

Joseph Heier

City Official Title: Mayor

2017 Neighborhood Revitalization Rebate

Budgeted Funds for 2017	2016 Ad Valorem before Rebate**	2016 Mil Rate before Rebate	Estimate 2017 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2016 July 1 Valuation: 1,632,407Valuation Factor: 1,632.407Neighborhood Revitalization Subj to Rebate: 0Neighborhood Revitalization factor:

**This information comes from the 2017 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Sample Notice of Vote Publication**Notice of Vote - Grainfield****Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047****Total Property Tax Levied****2016 Budget \$ 53,705****2017 Budget \$ 53,828****Approved (vote) _____ to _____**

Sample Notice of Vote Publication**Notice of Vote - Grainfield****Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047**

	<u>Total Property Tax Levied</u>	<u>Mill Rate*</u>
2016 Budget	\$ 53,705	31.859
2017 Budget	\$ 53,828	32.975

Approved (vote) _____ to _____

* 2016 mill levy is actual. 2017 mill levy is estimated.

How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

* * * * *

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total assessed valuation for your municipality.

Formula:

Assessed valuation = X

$X / 1000 = \text{value of one mill}$

Computation of Example: \$312,000,000 (assessed valuation) / 1000 = \$312,000 (value of one mill)

In this example, one mill for the municipality will generate \$312,000 in taxes.

Input the assessed valuation: = \$312,000,000

\$312,000,000 / 1000 = \$312,000.00

Formula:				
\$312,000,000 (assessed valuation)	/	1000	=	\$312,000.00 (value of one mill)

* * * * *

To Determine a Mill Rate Increase

Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

The **first step** is to determine the value of one mill:

$$\$312,000,000 \quad / \quad 1000 \quad = \quad \$312,000.00$$

In the **next step**, we will determine the increase:

$$\$50,000 \text{ (increased property tax)} / \$312,000 \text{ (mill value)} = .160 \text{ increase to the mill rate}$$

Formula:				
\$312,000,000	(asd. val.)	/	1000	= \$312,000.00 (value one mill)
\$50,000	(property tax)	/	\$312,000.00 (mill value)	= 0.160 (mill rate increase)

Impact of a Property Tax Increase on a \$100,000 Home

Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a \$100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

Computation of Example:

The **first step** is to determine the mill rate:

$$\$312,000,000 / 1000 = \$312,000 \text{ (example \#1)}$$

$$\$50,000 / \$312,000 = .160 \text{ mills (example \#2)}$$

The **second step** is to determine the residential property assessed value:

$$\$100,000 \text{ home} \times .115 = \$11,500 \text{ (assessed value)}$$

The **last step** is to determine the property tax increase:

$$\$11,500 \text{ (assessed value)} \times .160 \text{ (mill rate)} / 1000 = \$1.84$$

The increase in property tax for a \$100,000 home will be \$1.84

Formula:					
First Step:	(assessed valuation) \$312,000,000	/	1000	=	\$312,000.00 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$312,000.00	=	0.160 (increase mill rate)
Third Step:	(value of the home) \$100,000	x	0.115	=	\$11,500 (assessed value)
Result:	(assessed value) \$11,500	x	(increase mill rate) 0.160	/	(increase tax) 1000 = \$1.84

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:					
First Step:	(assessed valuation) \$312,000,000	/	1000	=	\$312,000.00 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$312,000.00	=	0.160 (increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.300	=	\$750,000 (assessed value)
Result:	(assessed value) \$750,000	x	(increase mill rate) 0.160	/	(increase tax) 1000 = \$120.19

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

Example #3c and Formula

Example #3c uses the same computation as examples #3a and #3b, except in this case we are computing the impact of property taxes on commercial, industrial, railroad, and improved agricultural land. The foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

Formula:					
First Step:	(assessed valuation) \$312,000,000	/	1000	=	\$312,000.00 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$312,000.00	=	0.160 (increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.250	=	\$625,000 (assessed value)
Result:	(assessed value) \$625,000	x	(increase mill rate) 0.160	/	(increase tax) 1000 = \$100.16

Impact of Total Mills on an Individual Home

Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

Formula:					
First Step:	(value of the home) \$100,000	x	(residential %) 0.115	=	(assessed value) \$11,500
Second Step:	(assessed value) \$11,500	x	(total mill rate) 52.869	/	(impact, total mills) 1000 = \$607.99

How to Achieve the Same Mill Rate as the Year Before					
Example #5 and Formula					
Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.					
Formula:					
	(desired mill rate) 52.869	x	(total assd. valuation) \$312,000,000	/	(total taxes levied) 1000 = \$16,495,128.00

Input Sheet for City Budget Workbook

Enter city name ("City of ____"):

Grainfield

Enter county name followed by "County":

Gove

Enter year being budgeted (YYYY):

2017

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2016 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	Statute	2016 *Expenditures*	2015 Ad Valorem Tax
General	12-101a	155,600	49,588
Debt Service	10-113		
Library	12-1220	5,840	4,117

Fund name for all funds with a tax levy:

Total Ad Valorem Tax Levy Funds for 2016 Budgeted Year

53,705

Other (non-tax levy) fund names:

Special Highway	6,200
Water Utility	63,418
Fire Protection	45,042
Sewer Utility	139,546

Single No Tax Levy Fund:

Total Expenditures for 2016 Budgeted Year

415,646

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2016 Budget, Budget Summary Page

	2014 Tax Rate (2015 Column)
General	29.495
Debt Service	
Library	2.517
0	
0	
0	
0	

Total

32.012

Total Tax Levied (2015 budget column)

52,356

Assessed Valuation (2015 budget column)

1,635,511

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information	
Total Assessed Valuation for 2016	1,632,407
New Improvements for 2016	2,617
Personal Property - 2016	93,597
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2016	
Personal Property - 2015	109,894
Gross earnings (intangible) tax estimate for 2017	2,369
Neighborhood Revitalization	

Actual Tax Rates for the 2016 Budget:

Fund	Rate
General	29.416
Debt Service	
Library	2.443
0	
0	
0	
0	
Total	31.859

Final Assessed Valuation from the November 1, 2015 Abstract	1,685,787
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From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	8,894
Recreational Vehicle Tax Estimate	122
1620 M Vehicle Tax Estimate	433
Commercial Vehicle Tax Estimate	1,126
Watercraft Tax Estimate	40
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2014 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**	2.0%
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**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)	
2017 State Distribution for Kansas Gas Tax	6,800
2017 County Transfers for Gas***	
Adjusted 2016 State Distribution for Kansas Gas Tax	6,200
Adjusted 2016 County Transfers for Gas***	

***Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2015 Budget Certificate Page		Note: If the 2015 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
Funds	2015 Expenditure Amounts Budget Authority	
General	154,200	
Debt Service		
Library	5,500	
0		
0		
0		
0		
Special Highway	6,200	
Water Utility	51,440	
Fire Protection	45,042	
Sewer Utility	53,569	
0		
0		
0		

January

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Official Name:

Official Title:

Must be at least 10 days between date published and hearing held.

Date:

Time:

Location:

Available at:

February

March

April

May

June

July

August

September

October

November

December

Examples

Official Title: City Clerk, City Treasurer, Mayor

#####

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall